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W.P. No.34538 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.11.2024

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THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. No.34538 of 2024

and

W.M.P. Nos.37445 and 37447 of 2024

Tvl.Om Sri Namo Narayanaya Enterprises,
(Represented by its Proprietrix),
Mrs.Thayarammal Ramakrishnan,
Plot No.A-81, Door No.C-2,
R.K.Castle, Jagadeesan Street,
Vetri Nagar Extension, Chennai,
Tamil Nadu-600 082.

... Petitioner

Vs.

The Deputy State Tax Officer-1,
Perambur Assessment Circle,
No.1, PAPJAM Building Annexe,
2nd Floor, Greams Road,
Chennai-600 006.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari calling for the records on the file of the Respondent herein in FORM GST DRC-07 with Reference No.ZD3308242209575 dated 24.08.2024 along with detailed order in GSTIN:33ACHPT9642C1Z1/2019-20 dated 24.08.2024 for the assessment period 2019-20 and quash the same.



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For Petitioner : Mr.B.Syed Abdul Wakeel
For Respondent : Mr.G.Nanmaran
Special Government Pleader

ORDER

The present writ petition is filed challenging the impugned order dated 24.08.2024 passed by the respondent on the premise that the same was made in violation of principles of natural justice.

2. It is submitted by the learned counsel for the petitioner that the petitioner is the proprietrix of the petitioner concern and registered under the GST Act. During the relevant period of 2019-20, the petitioner has filed the returns and paid appropriate taxes. However, on scrutiny it was found that there was a mismatch between GSTR 3B and GSTR 2A and GSTR 1 and GSTR 3B.

3. It is submitted by the learned counsel for the petitioner that a notice in Form DRC01 was issued on 28.06.2024. Thereafter, an opportunity of personal hearing was granted on 23.07.2024. However, the petitioner had not responded to any of the above notices / intimation, the impugned order was thus passed confirming the proposal. It is submitted by the learned counsel for the petitioner that if the petitioner is provided with an opportunity, she would be able to explain the discrepancy between GSTR 3B and GSTR 2A and GSTR3B and



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4. The learned counsel for the petitioner would place reliance upon the recent judgment of this Court in the case of **Sree Manoj International Vs. Deputy State Tax Officer in W.P.No.10977 of 2024 dated 25.04.2024**, to submit that this court has remanded the matter back in similar circumstances subject to payment of 10% of the disputed taxes.

5. It was further submitted that the petitioner is ready and willing to pay 10% of the disputed tax and that she may be granted one final opportunity before the adjudicating authority to put forth their objections to the proposal, to which the learned Special Government Pleader appearing for the respondent does not have any serious objection.

6. In view thereof, the impugned order dated 24.08.2024 is set aside and the petitioner shall deposit 10% of the disputed tax within a period of four weeks from the date of receipt of a copy of this order. On complying with the above condition, the impugned order of assessment shall be treated as show cause notice and the petitioner shall submit its objections within a period of four weeks from the date of receipt of a copy of this order along with supporting



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documents/material. If any such objections are filed, the same shall be considered by the respondent and orders shall be passed in accordance with law after affording a reasonable opportunity of hearing to the petitioner. If the above deposit is not paid or objections are not filed within the stipulated period, i.e., four weeks respectively from the date of receipt of a copy of this order, the impugned order of assessment shall stand restored.

7. Accordingly, the Writ Petition stands disposed of. There shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

18.11.2024

Speaking (or) Non Speaking Order

Index : Yes/ No

Neutral Citation: Yes/No

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To:

<https://www.mhc.tn.gov.in/judis>



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MOHAMMED SHAFFIQ, J.

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